

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

WACHOVIA BANK, NATIONAL
ASSOCIATION and WACHOVIA CAPITAL
MARKETS LLC,

Plaintiffs,

-against-

VCG SPECIAL OPPORTUNITIES MASTER
FUND, LTD. (f.k.a. CDO Plus Master Fund Ltd.),

Defendant.

No. 08 CV 5655 (LTS)(AJP)

RULE 7.1 DISCLOSURE
STATEMENT FOR
DEFENDANT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for defendant VCG Special Opportunities Master Fund Ltd. (f.k.a CDO Plus Master Fund Ltd.) (“VCG”) (a nongovernmental corporate party) certifies that there is no corporation that is a parent corporation of VCG and there is no publicly held corporation that owns 10% or more of VCG stock.

Dated: New York, New York
July 28, 2008

DREIER LLP

By: 

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